

FORM MO-PTS

Information to Complete Property Tax Credit Schedule

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 36, or Form MO-1040P, Lines 1 through Line 19, before you complete Form MO-PTS.

If your filing status on Form MO-1040 or Form MO-1040P is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Form MO-PTS. If filing a separate Form MO-PTS, you cannot take the \$2,000 deduction on Line 9. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS.

Helpful Hints

- If you are legally married and living together, you must file married filing combined and include all household income.
- Please use **your** social security number, **not** the social security number of a deceased relative.

LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of nontaxable social security benefits before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits.

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2003

- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE SIDE FOR MORE INFORMATION.

Box 1. Name BETTY TAXPAYER		Box 2. Beneficiary's Social Security Number 555-66-7777
Box 3. Benefits Paid in 2003 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2003 NONE	Box 5. Net Benefits for 2003 (Box 3 minus Box 4) \$8,400.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2003 \$8,400.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE
Box 6. Voluntary Federal Income Tax Withheld NONE		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
Box 8. Claim Number (Use this number if you need to contact SSA.) 555-66-7777		

Form SSA-1099-SM (1-2003)

DO NOT RETURN THIS FORM TO SSA OR IRS

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Helpful Hints

- Wait to file your return until you get your Form SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2004 that states what your benefits were for the entire 2003 year. See the diagram above.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, dividends, or exempt interest income **not** included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions or annuities.) See the next column to determine the amount of your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form 1099-INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 6.

LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 8. (**Attach a copy of your Form RRB-1099-R, if applicable.**) (Do not include social security equivalent railroad retirement included on Line 2.)

LINE 5 — VETERAN BENEFITS

Include your veteran payments and benefits on Line 5. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. **You must attach a**

letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service. To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

LINE 6 — PUBLIC ASSISTANCE

Include the amount of public relief, public assistance, supplemental security income (SSI), and Temporary Assistance payments received by you and/or your minor children. This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), or a letter from the Social Security Administration that includes the total amount of assistance received.**

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** family. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

LINE 7 — NONBUSINESS LOSS(ES)

Complete Line 7 only if you included non-business losses on Form MO-PTS, Line 1. If you included nonbusiness losses on Line 1, add back the amount of the loss on Line 7. A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

LINE 9 — MARRIED

If you are married, filing a combined claim with your spouse, enter \$2,000 and be sure to include both incomes on Lines 1–6. If you are single, enter "0". (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter "0".)

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral, parks, and trafficway), penalties, service charges, and interest listed on your tax receipt.**

Helpful Hint

If you have paid real estate taxes for a prior year, you must file a claim for that year.

If your home is more than five acres or you own a mobile home, attach Form 948, Assessor's Certification. Your county assessor will complete the form upon your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.

Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be claimed as federal adjusted gross income.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold your home during the year, attach a copy of the seller's agreement to your claim.

Helpful Hint

The percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you needed to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and put this figure (\$425) on Form MO-PTS, Line 11.

LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2003. The Form MO-CRP is on the back of the Form MO-PTS. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. **Additional persons sharing residence/percentage to be entered:** (1 person 50%, 2 people 33%, 3 people 25%). Total Line 8 on all the Form MO-CRP(s) completed and enter the amount in the first box on Line 12. Multiply the total by 20 percent and enter the result on Line 12.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

Helpful Hints

- If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed.
- If you don't qualify for housing assistance, please send an explanation of how additional rent is being paid.

Attach a copy of your 2003 lease agreement(s), rent receipt(s), or a statement from your landlord. The lease agreement(s), rent receipt(s), or statement must be signed by the landlord and include his/her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a lease agreement, rent receipts, or statement.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 4 and 5 to determine the amount of your property tax credit.

Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2003 Property Tax Credit Chart on pages 4 and 5. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 "meet" to figure her credit. The two numbers "meet" on the chart where the credit amount is \$702. Ruth will get a \$702 credit for the real estate tax she paid.

Information to Complete Form MO-CRP

STEP 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1.

STEP 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

STEP 3

If you were a resident of a nursing home or boarding home during 2003, use the applicable percentage on Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. If none of the reductions apply to you, enter 100 percent on Line 7.

STEP 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8 and on Form MO-PTS, Line 12 (first box).

- A. Enter amount from Line 10 here _____ (If amount is more than \$750, use \$750 to look up your credit.)
 B. Enter amount from Line 13 here _____ (If amount is more than \$750, use \$750 to look up your credit.)
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2003 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM															FROM															FROM														
		TO															TO															TO														
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1															
Amount from Line A above or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25															
FROM	TO	Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13).																																												
1	13,000																																													
\$13,001	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4															
13,301	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21																
13,601	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12																
13,901	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2																
14,201	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18																	
14,501	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8																	
14,801	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22																		
15,101	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11																		
15,401	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25																			
15,701	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13																			
16,001	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1																			
16,301	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14																				
16,601	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1																				
16,901	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13																					
17,201	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25																						
17,501	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11																						
17,801	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22																							
18,101	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7																							
18,401	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17																								
18,701	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2																								
		<div>EXAMPLE: If Line 10 is \$19,000 and Line 13 of Form MO-PTS is \$275, then the tax credit would be \$27.</div>																																												

EXAMPLE:
 If Line 10 is \$19,000 and
 Line 13 of Form MO-PTS is
 \$275, then the tax credit
 would be \$27.

Table continued on next page

AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

Amount from page 1 of chart, Line A or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME	FROM										FROM										FROM										
	726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1	
	TO										TO										TO										
FROM	TO	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
19,001	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,301	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,601	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											
19,901	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,201	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,501	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,801	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,101	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,401	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,701	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,001	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,301	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,601	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,901	23,200	248	223	198	173	148	123	98	73	48	23																				
23,201	23,500	227	202	177	152	127	102	77	52	27	2																				
23,501	23,800	205	180	155	130	105	80	55	30	5																					
23,801	24,100	184	159	134	109	84	59	34	9																						
24,101	24,400	162	137	112	87	62	37	12																							
24,401	24,700	139	114	89	64	39	14																								
24,701	25,000	116	91	66	41	16																									

This area indicates no credit is allowable.

Examples:

- If Line 10 of Form MO-PTS is \$13,000 or less, and Line 13 is \$176 the tax credit would be \$176.
- If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit would be \$626.
- If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit would be \$112.

2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480			(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	East Buchanan Co. C-I		Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	(Gower)	125	Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-II	081	East Carter Co. R-II		Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	(Ellsinore)	126	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Lynne 40	127	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Newton Co. R-VI . . .	128	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	East Prairie R-II	129	Greenville R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	El Dorado Springs R-II . .	131	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	Eldon R-I	132			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Elsberry R-II	134	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Eminence R-I	135	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Everton R-III	137	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV . . .	092	Excelsior Springs 40 . . .	138	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093	Exeter R-VI	139	Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III				Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Grove R-X	140	Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fair Play R-II	141	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fairfax R-III	142	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Fairview R-XI	144	Hartville R-II	194	Knob Noster R-VIII	244
Bosworth R-V	040	Cole Co. R-II		Farmington R-VII	146	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097	Fayette R-III	147	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Ferguson-Florissant R-II .	148	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Festus R-VI	149	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Fordland R-III	151	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101	Forsyth R-III	152	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV		Fort Osage R-I (Route 2,		(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Independence)	153	Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Fort Zumwalt R-II	154	High Point R-III	203	Lakeland R-II	
Brunswick R-II	052	Couch R-I	104	Fox C-6 (Arnold)	155	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Francis-Howell (R-III) . .	156	Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	Franklin Co. R-II		Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	(RFD, New Haven)	157	Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		Fredericktown R-I	158	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041	Fulton 58	159	Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108			Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109	Gainesville R-V	160	(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxi R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Paris R-II	379	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonburg R-II	382	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		(Shelbina)	450	Union R-XI (Franklin	
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sheldon R-VIII	451	Co.)	514
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Shell Knob 78	452	Union Star R-II	515
		Co.)	338	(Edgar Springs)	130	Sherwood Cass R-VIII		University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	(Creighton)	453		
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Sikeston R-VI	454	Valley Park	518
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Silex R-I	455	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Skyline R-II	456	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Slater	457	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithton R-VI	458	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	Smithville R-II	459		
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	South Callaway R-II		Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	(Mokane)	460	Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	South Harrison Co. R-II		(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	(Bethany)	461	Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	South Holt Co. R-I		Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	(Oregon)	462	Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	(Annapolis)	463	Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	South Nodaway Co. R-IV		Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		(Barnard)	464	Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	South Pemiscot Co. R-V		Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	(Steele)	465	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Boone Co. R-I	466	Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	Southern Reynolds Co.		Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				R-II	467	R-I	538
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	Southland C-9		(Cardwell)	468
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		Southwest Livingston Co.	
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	R-I	469
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		Southwest R-V	
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	(Barry Co.)	470
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	Special School District of	
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		St. Louis Co.	577	St. Louis Co.	577
Mehlville R-IX	307	(Repubic)	415	Revere C-3	416	Spickard R-II	472	Spickard R-II	472
Meramec Valley R-III	308	Reverend C-3	416	Rich Hill R-IV	417	Spokane R-VII	473	Spokane R-VII	473
Mexico 59	310	Rich R-IV	417	Richards R-V	418	Spring Bluff R-XV	474	Spring Bluff R-XV	474
Miami R-I (Bates Co.)	311	Richland R-I		(Stoddard Co.)	419	Springfield R-XII	475	Springfield R-XII	475
Miami R-I (Saline Co.)	312	(Walker)	526	Richmond R-XVI	421	St. Charles Co. R-V		St. Charles Co. R-V	
Mid-Buchanan Co. R-V		Richwoods R-VII	422	Ridgeway R-V	423	(Orchard Farm)	477	(Orchard Farm)	477
(Faucett)	313	Ripley Co. R-III		Ripley Co. R-III		St. Clair R-XIII	478	St. Clair R-XIII	478
Middle Grove C-1	314	(Gatewood)	164	(Gatewood)	164	St. Elizabeth R-IV	479	St. Elizabeth R-IV	479
Midway R-I	316	Ripley Co. R-IV		Ripley Co. R-IV		St. James R-I	481	St. James R-I	481
Milan C-2	317	(RFD, Doniphan)	424	(RFD, Doniphan)	424	St. Joseph	482	St. Joseph	482
Miller R-II	318	Risco R-II	425	Risco R-II	425	St. Louis City	483	St. Louis City	483
Miller Co. R-III		Ritenour	426	Ritenour	426	Stanberry R-II	484	Stanberry R-II	484
(Tuscumbia)	511	Riverview Gardens	427	Riverview Gardens	427	Ste. Genevieve Co. R-II	485	Ste. Genevieve Co. R-II	485
Mirabile C-1	319	Rock Port R-II	428	Rock Port R-II	428	Steelville R-III	486	Steelville R-III	486
Missouri City 56	320	Rockwood R-VI	429	Rockwood R-VI	429	Stet R-XV	487	Stet R-XV	487
Moberly	321	Rolla 31	430	Rolla 31	430	Stewartsville C-2	488	Stewartsville C-2	488
Monett R-I	322	Roscoe C-I	431	Roscoe C-I	431	Stockton R-I	489	Stockton R-I	489
Moniteau Co. C-1		Salem R-80	434	Salem R-80	434	Stoutland R-II	490	Stoutland R-II	490
(Jamestown)	221	Salisbury R-IV	435	Salisbury R-IV	435	Strafford R-VI	492	Strafford R-VI	492
Moniteau Co. R-I						Strain-Japan R-XVI	575	Strain-Japan R-XVI	575
(California)	060					Strasburg C-3	494	Strasburg C-3	494
Moniteau Co. R-V									
(Latham)	256								

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Refund Inquiry Line

(800) 877-6881

(573) 751-5337
(573) 751-3505

Electronic Filing Information

Forms-by-Fax

(573) 751-3930

(573) 751-4800

Download forms or check the status of your refund from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition,

statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.